

Preliminary Programme ENEAR 2019

Location: School of Business and Economics, Maastricht University
Tongersestraat 53
6211LM Maastricht

Thursday, July 4

18:00h Early Bird Reception

Friday, July 5

Doctoral Colloquium

8:30 Words of welcome

8:45-11:15 Intensive feedback and coaching session

PhD students are assigned in groups of two or three more senior researchers and discuss their research ideas

11:15-11:30 Coffee break

11:30-12:30 Plenary closure with a moderated Q&A session on research and publication process and preparation for an academic career

12:30-13:00 Light lunch

Conference

13:00-13:30 Registration (Ad Fundum)

13:30-13:45 Welcome and opening of ENEAR (Aula)

13:45-14:45 Plenary session Kristina Rennekamp, Cornell University (Aula)

14:45-15:00 Coffee break (Ad Fundum)

15:00-16:30 Parallel sessions

Session A (A1.22)

"Multiple tasks and the spillover of opportunistic behavior"
Authors: Christian Brück, Thorsten Knauer, Anja Schwering
Discussant: Victor Maas

"Performance evaluation in a multitasking environment: the effect of task complexity, disproportionate time allocation and detailed relative performance information"

Authors: Tim Hermans, Martine Cools, Alexandra van den Abbeele
Discussant: Laura Maria Gomez-Ruiz

"Real-Time Feedback Systems, Recordkeeping and the Task Selection Bias"
Authors: Farah Arshad, Bart Dierynck
Discussant: Nathan Waddoups

Session B (A1.23)

"The Impact of Raising Employee Pay on Manager-Employee Relationships"
Authors: Eddy Cardinaels, Quinwei Chi, Wenjing Li, Huaxiang Yin
Discussant: Adam Presslee

"Leading by Example: The Effect of the leader's contract on following"
Authors: Karl Schuhmacher, Kristy L. Towry, Jacob Zureich
Discussant: Evelien Reusen

"The effect of pay transparency on narcissists: can personality type predict reciprocity?"
Author: Lisa LaViers
Discussant: Alexandra van den Abbeele

16:30-16:45 Coffee break (Ad Fundum)

16:45-18:15 Parallel sessions of Research Proposals (no assigned discussants)

Session A (A1.22)

"Disproved grandiosity – taking risks for retaining a narcissistic self-image"
Author: Sören Abel

"Key Audit Matters and the Audit Expectation Gap: How different do financial statement users and auditors process information?"
Authors: Theresa Herrmann, Henrieke Biehl

"How does profit-sharing affect rank-and-file employees' pay satisfaction? The moderating influence of the employee's role in the value chain"
Authors: Robert Grasser, Brian Stikeleather

Session B (A1.23)

"When Is Less Disclosure More? The Effect of Immaterial and Boilerplate Risk Factor Disclosures on Investor Judgment"
Author: Dominique Wasna

"Rankings under individual and group incentive contracts: The effect of ordinal and cardinal ranking on performance"
Authors: Laura Maria Gomez-Ruiz, M.J. Sanchez-Exposito

"Testing a ratchet effect under teams with mutual learning"
Authors: Mami Koyama

18:30 Dinner (Restaurant Petit Bonheur)

Saturday, July 6

9:00-10:30 Parallel sessions

Session A (A1.22)

"The Impact of Extra-Billing and the Quality of the Auditor-Client Relationship on Client-Initiated Auditor Changes"

Authors: Francis Goddard, Martin Schmidt

Discussant: Theresa Herrmann

"Evidence on the effect of network status and taking the perspective of the group auditor on component auditor testing strategies"

Authors: Stephen K. Asare, Herman van Brenk, Barbara Majoor

Discussant: Razvan Ghita

"Gender Discriminatory Taxes, Fairness Perception, and Labor Supply"

Authors: Jochen Hundsdörfer, Eva Matthaei

Discussant: Alexander Brüggem

Session B (A1.23)

"Disclosing negative news: the effect on investors' judgments and decision making"

Authors: Fynn Gerken

Discussant: Nicole L. Cade, Steve E. Kaplan, Serena Loftus

"The joint Influence of Information Push and Value Relevance on Investor Judgment and Market Efficiency"

Authors: W. Brooke Elliot, Brian T. Gale, Jessen L. Hobson

Discussant: Fynn Gerken

"How review ambiguity and access costs of SEC review correspondence affect investor judgments"

Authors: Brian T. Gale

Discussant: Dominique Wasna

Session C (A0.24)

"Not seeing eye-to-eye: differences in shareholders' and prospective investors' reactions to adverse event disclosure"

Authors: Erik Peek, Marcel van Rinsum, Sebastian Stirnkorb

Discussant: Kai A. Bauch

"Quantification in Narrative Disclosures: Effect on Non-Professional Investors' Information Processing under Time Pressure"

Authors: Kai A. Bauch

Discussant: Eddy Cardinaels

"Stakeholder focus or strategy focus? An eye-tracker study on the effect of presentation format on nonprofessional investors' information processing patterns"

Authors: John Ko
Discussant: Sebastian Stirnkorb

10:30-10:45 Coffee break (Ad Fundum)

10:45-12:15 Parallel sessions

Session A (A1.22)

"The impact of pay ratio disclosures on investors' reaction to managers' attributions for poor performance"

Authors: Serena Loftus

Discussant: Brian T. Gale

"Experimental evidence on project choice and accountability"

Authors: Christian Lukas, Max-Frederik Neubert, Jens Robert Schöndube

Discussant: Robert Grasser

"The association between controllers' empathy and their submission to managers' social pressure"

Authors: Sergeja Slapnicar, Mina Licen, Frank Hartmann, Anka slana Ozimic, Grega Repovs

Discussant: Lisa LaViers

Session B (A1.23)

"The effect of bonus deferral and bonus recovery on effort in multidimensional tasks"

Author: Assel

Discussant: Huaxiang Yin

"Home alone: the effect of telecommuting on risk-taking"

Author: Göbel

Discussant: Markus Arnold

"Feedback-driven time segmenting: the effect of feedback frequency on employee behavior"

Author: Nathan Waddoups

Discussant: Farah Arshad

12:15-13:15 Lunch (Ad Fundum)

13:15-14:45 Parallel sessions

Session A (A1.22)

"Reporting Frequency and Learning by Experience"

Author: Razvan Ghita

Discussant: Karl Schuhmacher

"Costing system design and honesty in managerial reporting"

Authors: Sophie Maussen, Eddy Cardinaels, Sophie Hoozee

Discussant: Katlijn Haesebrouck

"The interplay between self-service reporting and managers' cognitive thinking styles: an experimental study"

Authors: Huda Al-Hussari, Christian Brück, Thorsten Knauer

Discussant: Sophie Maussen

Session B (A1.23)

"When should we reward creativity: A new perspective on creativity types"

Authors: Angelo Ditillo, Shanming Liu, Alexandra van den Abbeele

Discussant: Christoph Feichter

"The effect of RPI on creative performance and effort allocation in a multi-task environment"

Authors: Peter Gordon Rötzel, Burkhard Pedell

Discussant: Shanming Liu

"Needs versus wants: which motivates more effort?"

Author: Timothy Mitchell, Adam Presslee, Axel K-D. Schulz, Alan Webb

Discussant: Bart Dierynck

14:45-15:00 Coffee break (Ad Fundum)

15:00-16:00 Plenary session Andrew Newman, University of South Carolina (Aula)

16:00 BBQ (Kruithuis)